

**REMARKS**

Claims 28, 38, 48, 50, 55, 56 and 58 have been amended, claims 1-27 have been cancelled without prejudice or disclaimer, and claims 28-59 are pending and under consideration. No new matter is presented in this Amendment.

In the Office Action, the Examiner sets forth a Restriction Requirement among four (4) groups of the claims.

**Group I:** Claims 1-27, drawn to a smoking system;

**Group II:** Claim 28, drawn to a method of making a cigarette;

**Group III:** Claims 29-47, drawn to an apparatus/method for perforating a tobacco rod prior to assembly of the tobacco rod to a filter rod via tipping paper; and

**Group IV:** Claims 48-59, drawn to an apparatus/method for manufacturing a cigarette.

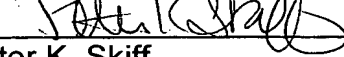
In response, Applicants hereby elect *without traverse* the claims of Group III (Claims 29-47), which are drawn to an apparatus/method for perforating a tobacco rod prior to assembly of the tobacco rod to a filter rod via tipping paper. Claims 28, 48 and 55 have been amended to depend from independent claims of Group III, as such, all remaining claims (Claims 28-59) are now directed to the elected invention.

Early and favorable consideration on the merits is respectfully requested.

Respectfully submitted,

BUCHANAN INGERSOLL & ROONEY PC

Date: December 21, 2006

By:   
Peter K. Skiff  
Registration No. 31,917

P.O. Box 1404  
Alexandria, Virginia 22313-1404  
(703) 836-6620